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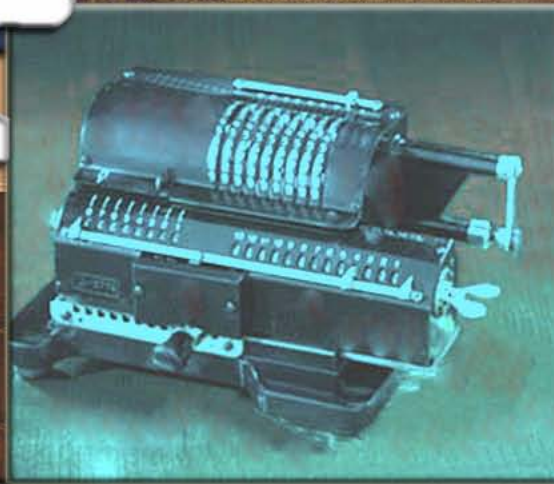


County of Los Angeles Department of Auditor-Controller

*"Providing financial leadership and
advocating for financial integrity
and accountability to
Los Angeles County government"*

Can you complete the puzzle?

Department of Auditor - Controller
Audit Division
(213) 974 - 0375
<http://auditor.co.la.ca.us>



**place your
career here**



County of Los Angeles

Department of Auditor-Controller

Audit Division

The Auditor-Controller provides professional financial leadership for the County of Los Angeles by monitoring financial performance, reporting financial results and promoting economy and efficiency. The Audit Division provides high quality, professional audit and management advisory services to County departments and contract providers.

INTERNAL AUDITOR

The Internal Auditor assists in conducting management, performance, financial and compliance audits, program analysis, special studies of County departments, and audits of private sector firms that contract with the County.

QUALIFICATIONS

A Bachelor's Degree from an accredited college or university, with twenty-one (21) semester or thirty-two (32) quarter units of accounting courses, including a course in Auditing. A valid California Class "C" Driver License or the ability to utilize an alternative method of transportation when needed to carry out job-related essential duties.

SALARY

The entry-level monthly salary starts at **\$3,788.55**. A salary bonus of 5½% is awarded to those who attain and maintain certification as Certified Public Accountants, Certified Internal Auditors, or Certified Information Systems Auditors.

BENEFIT PACKAGE

The County of Los Angeles provides an excellent benefit package that allows employees to choose benefits that meet their specific needs, including:

- **Retirement Plan** – The employee may choose either a contributory or non-contributory defined benefit plan.
- **Megaflex Benefit Plan** – The employee may purchase benefits from the Megaflex Cafeteria Benefit Plan using a County contribution of 14.5%-19.0% of his/her monthly salary, depending on retirement plan selected and years of service. Any portion of the County contribution not used to purchase benefits is given to the employee as taxable income. Benefits available within the Megaflex Benefit Plan include medical, dental, disability, life and AD&D insurance; dependent care and health care reimbursement accounts are also available.
- **Savings Plan (401k)** – The employee may participate in an optional tax-deferred income plan that includes a County matching contribution up to 4% of employee's compensation.
- **Deferred Compensation Plan (457)** – The employee may participate in an optional tax-deferred income plan that includes a County matching contribution up to 4% of employee's compensation.
- **Holidays** – 11 days per year.

EMPLOYMENT VERIFICATION

Immigration law requires that all employees hired after November 6, 1996 must provide proof of eligibility to work. Applicants will be required to submit ORIGINAL documents within three business days of hiring, which show satisfactory proof of 1) identity, and 2) U.S. Citizenship or a legal right to work permanently in the United States.



The County: Its Challenges

***An enterprise
with a real and
vital purpose to
ensure efficient
and cost
effective
services are
provided to a
growing and
diverse
population.***

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One of the original 27 California counties, the County of Los Angeles was established on February 1, 1850. Over the years, its history has been one of constant, oftentimes startling, growth. It now has a population of approximately 10 million, a population greater than any other county in the nation and exceeded by only eight states. The County of Los Angeles has an annual budget in excess of \$20 billion and has over 90,000 full-time personnel.

Our metropolitan area experiences unique problems demanding highly creative solutions. The goal of the County of Los Angeles is to be responsive to these problems and to the people it serves. To meet the challenge, County government anticipates change rather than merely adjusting to it. This environment challenges County managers to focus their efforts on providing quality services that the public wants and needs. To meet these challenges, we continue upgrading County methods of doing business and providing services.

DEPARTMENT OF AUDITOR-CONTROLLER

Sound financial systems and controls are critical to the County's mission. A large part of this responsibility resides with the Department of Auditor-Controller. One of the thirty-seven departments that serve the needs of the County's population, the Auditor-Controller provides financial leadership and advocates for financial integrity and accountability in Los Angeles County government. This is accomplished through monitoring financial performance, reporting financial results, promoting economy and efficiency in County programs and fulfilling the legal duties and responsibilities of the Auditor-Controller.

AUDIT DIVISION

The challenge and satisfaction you will experience in internal auditing comes from the identification of problem areas and the presentation of solutions that will ultimately contribute to the success of the organization and the County. This is where you, as an Internal Auditor, can take your place in an enterprise with a real and vital purpose: to ensure efficient and cost effective services are provided to our growing and diverse population.



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INTERNAL AUDITING

Internal auditors in the Audit Division perform management, operational, performance and fiscal compliance audits and special investigations as requested by the County Board of Supervisors or Chief Administrative Office. Auditors with a background in computer information systems may also be assigned to conduct electronic data processing audits. These audits test and evaluate automated system controls and security as well as provide support to other audit teams in the Audit Division.

Audit Procedures

Our internal audit procedures require the examination and analysis of both the financial records and accounting and management controls of the many County departments. Thus, our internal auditors are not limited solely to the investigation and analysis of financial records. In fact, the subject matter in many cases is only remotely related to technical accounting procedures. The entire purpose of our internal audit function is to provide a service to management.

We constantly inform management of our audit progress by providing both oral and written reports during the audit. Of course, a final report with recommendations for improvement of the systems and controls is made to the County of Los Angeles Board of Supervisors and departmental management.

Team Concept

Our internal audits are organized in a team concept and are divided into the following audit groups; ask your recruiter about group assignments.

Providing client services to one or several of the 37 County operating departments.

- | | |
|--------------------------------------|---|
| ➤ Health Services | ➤ Children & Family Services |
| ➤ Treasurer and Tax Collector | ➤ Mental Health |
| ➤ Sheriff | ➤ Parks and Recreation |
| ➤ Probation | ➤ Community Services |



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ACCOUNTING FUNCTIONS

Although auditing is our primary concern, we also have responsibility for the execution of some very critical accounting functions. These functions include prescribing principles and defining accounting requirements for the departments and related agencies of County government. We also review changes in accounting systems and controls proposed by departments and in most cases join with departmental personnel in conducting the necessary studies preliminary to putting such changes into operation.

SPECIAL ASSIGNMENTS

Some of the special assignments we are called upon to perform are:

- Conducting special investigations and analyses at the request of the Board of Supervisors and the Chief Administrative Officer.
- Reviewing financial and operating systems of independent agencies performing services to the citizenry under contract with the County.

COMPETITIVE APPROACH

Our policy is to promote from within based on merit. This means that every individual has the same opportunity to advance. You will move upward at a pace commensurate with your abilities and performance, determined by regular competitive reviews and personal job appraisals. We believe that the competitive approach provides the most appropriate means for determining promotion and the most efficient and effective means for placing the best in the right position.

While a part of the Audit Division, you will experience an increasing level of responsibility. When we believe you are properly prepared, you will be given the opportunity to lead an audit team. This, of course, means that you will be working more independently and will be directing less experienced auditors.



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YOU-AND-THE-TEAM

Your responsibility as an Accountant-Auditor will begin immediately as a member of an audit team. We've developed the team concept through years of experience and have found that it provides the optimum means for accomplishing our goals.

We organize our operation so that a Senior Accountant-Auditor has overall responsibility for the coordination of one or more auditing teams. However, while in the field you will find that an Intermediate Accountant-Auditor will be your immediate supervisor. Therefore, either an Intermediate or Senior is in constant contact with every Accountant-Auditor, serving as trainer, counselor, and advisor during all phases of the audit process.

We believe that it is in such a working relationship that we can best develop every individual's capabilities. We place the highest concern on you, the individual.

We keep aware of your special talents and assist whenever we feel you need additional attention. Your field supervisor is responsible for evaluating your performance on each job assignment. Written evaluations are constructive in nature and are discussed openly and regularly with you. We believe that this is the ideal means for professional development, because it is tailored to your specific needs.

Another key to the success of the audit team concept is rotation. To ensure an exposure to the most diversified auditing procedures, you will be rotated among several teams. Besides broadening your experience, it allows you to become acquainted with all Audit Division staff, including the in-charge auditors, supervisors and executives.

Every graduate starting a career wants to know where their future will lead them. We take great pride in the opportunities open to people on the way up. Advancement can be thought of as a threefold concept involving responsibility, position and salary.

During your first year you will experience a regular increasing level of responsibility. When we feel you are properly prepared, you will be given the opportunity to lead an audit team. This of course means that you will be working more independently and will be directing less experienced auditors.

The work you do within the Audit Division can provide you with the qualifying experience necessary to achieve three designations:

- ❖ CPA
- ❖ CIA
- ❖ CISA

Over 40% of our professional staff have at least one of these professional designations.



Your Career Development

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ADVANCEMENT

Your next step is to Intermediate Accountant-Auditor. This promotion, of course, is determined by competition among the eligible Accountant-Auditors. In other words, your promotion is determined on the merit of your skill and performance.

Your next move, after the Intermediate level, will be to Senior Accountant-Auditor. This promotion carries with it an increase in responsibility. As a Senior, you will be directing the work of several operations at a firmly established supervisory level. You will formulate audit programs, and confer with departmental officials on your audit findings.

From Senior, the move is to Principal Accountant-Auditor. Principal Accountant-Auditors are responsible for determining how services will be performed. That is, they must see that the accounting and auditing services are performed in the most efficient and effective manner possible. They are also involved with expediting the implementation of recommendations made by the Auditor-Controller.

COMPENSATION

Starting salaries paid by the Audit Division are competitive. A quick look at our salary schedule will substantiate that. Yearly salary increases exist for up to five years in any one position. And, of course, a salary increase always accompanies a promotion.

PROFESSIONAL DEVELOPMENT

Your continuing development, both as an individual and professional, is one of our primary goals. We believe that our training program is molded toward that objective. When you enter the Audit Division you will receive an orientation to acquaint you with our purpose, policies, procedures and methods of operation. Upon the conclusion of this stage, you are immediately assigned to a team where your learning process begins. You will receive work experience from the first or second day in our on-the-job training program.

As you perform assignments, you will be counseled and assisted by the in-charge auditors. As your competence increases, so will the difficulty and responsibility of the assignments. Along with on-the-job training, you will receive formal training on audit standards, application of audit



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techniques and the evaluation of internal controls. The formal training consists of approximately 80 to 100 hours of in-house training sessions which supplement our Audit Division Operating Manual.

Professional Designations

- ❖ CPA
- ❖ CIA
- ❖ CISA

Continued formal education and professional certification are given high priority by management. A salary bonus of 5 ½ percent is awarded to those who attain certification as Certified Public Accountants, Certified Internal Auditors, or Certified Information Systems Auditors. The experience you receive working for the Audit Division qualifies for all three designations.

Join Our Team! “You Can Make A Difference”

We are constantly looking for people with vitality and ambition; people who are willing to try something new and innovative. If you have enthusiasm, new ideas, and an inquisitive attitude, *we want you.*

“We Would Like To Meet You”

We hope that this brochure has stimulated your interest in the opportunities we have to offer. If so, we would like to meet you on our next visit to your campus. Please watch for placement office information that will announce our next interview date.

- **Contact our recruiters at (213) 974-0375**
- **Visit our website at: <http://auditor.co.la.ca.us>**
- **Or, write to:**
*County of Los Angeles
Department of Auditor-Controller
Personnel Section
500 W. Temple Street, Room 410
Los Angeles, California 90012
Attention: Martha Dijkstra or Patty Almaguer*



Employee Benefits*

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The County of Los Angeles provides an excellent benefit package that allows employees to choose benefits that meet their specific needs. The package includes:

Retirement Plan – The employee may choose either a contributory or non-contributory defined benefit plan.

Megaflex Benefits Plan – The employee may purchase benefits from the Megaflex Cafeteria Benefit Plan using a tax-free County contribution of up to 19% of his/her monthly salary, depending on retirement plan selected and years of service. Any portion of the County contribution not used to purchase benefits is given to the employee as taxable income. Benefits available within the Megaflex Benefit Plan include medical, dental, disability, life, and AD & D insurance.

Savings Plan (401k) – Optional tax-deferred income plan is available that includes a County match up to 4% of employee's salary.

Deferred Compensation Plan/Horizons Plan (457) – Optional tax-deferred income plan is available that includes a County match up to 4% of employee's salary.

Spending Accounts – Health, child and dependent care spending accounts are available.

Leave Time – 10 days of County paid annual leave after one year of service with the option to purchase up to 20 additional leave days each year.

Holidays – 11 days per year.

Transportation Allowance – The County of Los Angeles provides employees who work in the Civic Center a \$70/month transportation allowance that may be used towards alternate modes of transportation and/or parking.

Travel – Mainly requires travel within the boundaries of Los Angeles County with adequate mileage reimbursement.

** Please note that benefits are based upon actual job classification, may be subject to eligibility requirements, and may change at any time.*



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ACCOUNTANT-AUDITOR SALARIES

Requires graduation from an accredited college with 21 semester or 32 quarter units of accounting, including a course in auditing.

Monthly Starting Salary

\$3,788 - \$4,218**
\$3,882 - \$4,324 ⁽¹⁾

- | | | |
|--|---|--|
| • Intermediate Accountant-Auditor | \$4,219 to \$5,242**
\$4,324 - \$5,372 ⁽¹⁾ | <i>Eligible after one year's experience as an Accountant-Auditor</i> |
| • Senior Accountant-Auditor | \$4,965 to \$6,168**
\$5,089 - \$6,322 ⁽¹⁾ | <i>Eligible after two years' experience – including one year as an Intermediate Accountant Auditor</i> |
| • Principal Accountant-Auditor | \$5,756 to \$7,151**
\$5,900 - \$7,330 ⁽¹⁾ | <i>Eligible after three years' experience – including one year as a Senior Accountant Auditor</i> |
| • Chief Accountant-Auditor | \$6,657 to \$8,270**
\$ 6,823 - \$8,476 ⁽¹⁾ | <i>Eligible after four years' experience – including one year as a Principal Accountant Auditor</i> |

** *In addition, a salary bonus of 5.5% is awarded to those who have attained a CPA, CIA, or CISA designation and who have continuously adhered to its continuing professional education requirements.*

⁽¹⁾ *Salary range reflects cost of living increase effective 1/01/06.*